

106TH CONGRESS
2D SESSION

S. 2288

To amend the Internal Revenue Code of 1986 and the Social Security Act to repeal provisions relating to the State enforcement of child support obligations and the disbursement of such support and to require the Internal Revenue Service to collect and disburse such support through wage withholding and other means.

IN THE SENATE OF THE UNITED STATES

MARCH 23, 2000

Mr. ABRAHAM introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 and the Social Security Act to repeal provisions relating to the State enforcement of child support obligations and the disbursement of such support and to require the Internal Revenue Service to collect and disburse such support through wage withholding and other means.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Compassion for Chil-
5 dren and Child Support Enforcement Act of 1999”.

1 **SEC. 2. FINDINGS.**

2 The Congress finds the following:

3 (1) Over one quarter of the Nation's children
4 live in a household where only one of their parents
5 is present.

6 (2) Forty percent of these children are not yet
7 eligible for child support because paternity has not
8 been established or a support order has not been
9 issued.

10 (3) Sixty percent of these children have a sup-
11 port order, but only half actually receive any sup-
12 port.

13 (4) Of those with orders, half receive the full
14 amount ordered, one-quarter receive some of the
15 amount ordered; and one-quarter receive nothing.
16 The problem of nonpayment is particularly acute in
17 cases where the parents live in different States.
18 Today, approximately one-third of all cases are
19 interstate in nature.

20 (5) As a result, too many children live in pov-
21 erty or near poverty and are unable to have the kind
22 of childhood which allows them to grow into healthy,
23 productive citizens. Studies show that, in many fam-
24 ilies where child support is not paid, children go
25 hungry, lose access to health care, lack appropriate
26 winter clothing and can't participate in school activi-

1 ties. Their families often face a housing crisis, and
2 inability to afford child care creates many latch-key
3 children.

4 (6) To show compassion for these children by
5 establishing and enforcing child support awards for
6 them is a high national priority.

7 (7) To undertake this task would require a
8 huge commitment of judicial time and resources.
9 While all cases take time and resources, interstate
10 cases involve the time and resources of two or more
11 jurisdictions and are, therefore, particularly trou-
12 bling.

13 (8) This commitment of resources would be un-
14 necessary if better, nonjudicial ways could be found
15 for handling some of these matters.

16 (9) The Department of the Treasury is in a
17 unique position to help address these problems. By
18 taking over responsibility for enforcing all child sup-
19 port orders through routine withholding of support
20 from obligated parents and use of the enforcement
21 tools at its disposal to collect from recalcitrant obli-
22 gors, the Department of the Treasury would greatly
23 reduce the need for judicial resources of the States
24 that are now devoted to child support enforcement.

1 (10) This, in turn, would free up judicial re-
 2 sources to focus on establishing paternity and sup-
 3 port orders and lead to a vastly improved child sup-
 4 port enforcement system.

5 (11) Moving child support enforcement respon-
 6 sibilities to the Department of the Treasury will en-
 7 hance the role of the Federal judiciary and the De-
 8 partment of Justice in prosecuting truly egregious
 9 cases of failure to pay child support.

10 **SEC. 3. ASSIGNMENT TO INTERNAL REVENUE SERVICE OF**
 11 **RIGHT TO COLLECT CHILD SUPPORT; AVAIL-**
 12 **ABILITY OF CHILD SUPPORT INFORMATION**
 13 **TO THE INTERNAL REVENUE SERVICE; NO-**
 14 **TICE TO PARENTS OF SUPPORT COLLECTION**
 15 **AND DISBURSEMENT OPTIONS.**

16 (a) ASSIGNMENT TO INTERNAL REVENUE SERVICE
 17 OF RIGHT TO COLLECT CHILD SUPPORT.—Section
 18 466(a) of the Social Security Act (42 U.S.C. 666(a)) is
 19 amended by inserting after paragraph (19) the following:

20 “(20) Procedures which—

21 “(A) require any individual with the right
 22 to collect child support pursuant to an order
 23 issued or modified in the State (whether before
 24 or after the effective date of this paragraph) to
 25 be presumed to have assigned to the Internal

1 Revenue Service the right to collect such sup-
 2 port, unless the individual affirmatively elects to
 3 retain such right at any time; and

4 “(B) allow any individual who has made
 5 the election referred to in subparagraph (A) to
 6 rescind or revive such election at any time.”.

7 (b) TRANSMISSION OF CHILD SUPPORT INFORMA-
 8 TION TO THE FEDERAL CASE REGISTRY OF CHILD SUP-
 9 PORT ORDERS.—

10 (1) IN GENERAL.—Section 466(a) of the Social
 11 Security Act (42 U.S.C. 666(a)), as amended by
 12 subsection (a) of this section, is amended by insert-
 13 ing after paragraph (20) the following:

14 “(21)(A) Procedures which require any State
 15 court or administrative agency that issues or modi-
 16 fies (or has issued or modified) a child support order
 17 to transmit an abstract of the order to the Federal
 18 Case Registry of Child Support Orders established
 19 under section 453(h), on the later of—

20 “(i) the date the order is issued or modi-
 21 fied; or

22 “(ii) the effective date of this paragraph.

23 “(B)(i) The abstract of a child support order
 24 shall include a record of—

1 “(I) the amount of monthly (or other peri-
2 odic) support owed under the order, and other
3 amounts (including arrearages, interest or late
4 payment penalties, and fees) due or overdue
5 under the order;

6 “(II) any amount described in subclause
7 (I) that has been collected by a State;

8 “(III) the distribution by a State of such
9 collected amounts;

10 “(IV) the birth date of any child for whom
11 the order requires the provision of support; and

12 “(V) any action which has been taken to
13 enforce the order.

14 “(ii) The abstract of a child support order shall
15 use standardized data elements for both parents
16 (such as names, social security numbers and other
17 uniform identification numbers, dates of birth, and
18 case identification numbers), and contain such other
19 information (such as on case status) as the Sec-
20 retary may require.

21 “(C) Such procedures shall require the State
22 agency administering the State program under this
23 part to notify the Federal Case Registry of Child
24 Support Orders of any expiration of any child sup-

1 port order an abstract of which has been transmitted
 2 by the State pursuant to subparagraph (A).”.

3 (2) CONFORMING AMENDMENT.—Section
 4 453(h)(1) of such Act (42 U.S.C. 653(h)(1)) is
 5 amended by striking “abstracts of support orders
 6 and other information described in paragraph (2)
 7 with respect to each case in each State case registry
 8 maintained pursuant to section 454A(e), as fur-
 9 nished (and regularly updated), pursuant to section
 10 454A(f), by State agencies administering programs
 11 under this part” and inserting “child support order
 12 abstracts transmitted pursuant to section 466(a)(21)
 13 and other information described in paragraph (2)
 14 with respect to each case in the registry”.

15 (c) NOTICE TO PARENTS OF SUPPORT COLLECTION
 16 AND DISBURSEMENT OPTIONS.—Section 466(a)(20) of
 17 the Social Security Act (42 U.S.C. 666(a)(20)), as added
 18 by subsection (a) of this section, is amended—

19 (1) by striking “and” at the end of subpara-
 20 graph (A);

21 (2) by striking the period at the end of sub-
 22 paragraph (B) and inserting “; and”; and

23 (3) by adding at the end the following:

24 “(C) require that, at the time a suport
 25 order is issued or modified in the State, the

parties to the order are provided with notice of how collection and disbursement of support pursuant to the order will be made if the election referred to in subparagraph (A) is not made, and to whom to address any complaints or questions regarding such collections or disbursements.”.

SEC. 4. COLLECTION AND DISBURSEMENT OF CHILD SUPPORT BY INTERNAL REVENUE SERVICE.

(a) IN GENERAL.—Chapter 77 of the Internal Revenue Code of 1986 (relating to miscellaneous provisions) is amended by adding at the end thereof the following new sections:

“SEC. 7527. COLLECTION OF CHILD SUPPORT.

“(a) EMPLOYEE TO NOTIFY EMPLOYER OF CHILD SUPPORT OBLIGATION.—

“(1) IN GENERAL.—Each employee shall specify, on each withholding certificate furnished to such employee’s employer—

“(A) the monthly amount (if any) of each child support obligation of such employee, and

“(B) the TIN of the individual to whom each such obligation is owed.

“(2) WHEN CERTIFICATE FILED.—In addition to the other required times for filing a withholding

1 certificate, a new withholding certificate shall be
2 filed within 30 days after the date of any court or
3 administrative order which changes the information
4 specified under paragraph (1).

5 “(3) PERIOD CERTIFICATE IN EFFECT.—Any
6 specification under paragraph (1) shall continue in
7 effect until another withholding certificate takes ef-
8 fect which specifies a change in the information
9 specified under paragraph (1).

10 “(4) AUTHORITY TO SPECIFY SMALLER CHILD
11 SUPPORT AMOUNT.—In the case of an employee who
12 is employed by more than 1 employer for any period,
13 such employee may specify less than the monthly
14 amount described in paragraph (1)(A) to each such
15 employer so long as the total of the amounts speci-
16 fied to all such employers is not less than such
17 monthly amount.

18 “(b) CERTAIN OBLIGATIONS EXEMPT.—This section
19 shall not apply to a child support obligation for any month
20 if the individual to whom such obligation is owed has so
21 notified the Secretary and the individual owing such obli-
22 gation more than 30 business days before the beginning
23 of such month.

24 “(c) EMPLOYER OBLIGATIONS.—

1 “(1) REQUIREMENT TO DEDUCT AND WITH-
2 HOLD.—

3 “(A) IN GENERAL.—Every employer who
4 receives a certificate under subsection (a) that
5 specifies that the employee has a child support
6 obligation for any month shall deduct and with-
7 hold from the wages (as defined in section
8 3401(a)) paid by such employer to such em-
9 ployee during each month that such certificate
10 is in effect an additional amount equal to the
11 amount of such obligation or such other amount
12 as may be specified by the Secretary under sub-
13 section (d).

14 “(B) LIMITATION ON AGGREGATE WITH-
15 HOLDING.—In no event shall an employer de-
16 duct and withhold under this section from a
17 payment of wages an amount in excess of the
18 amount of such payment which would be per-
19 mitted to be garnished under section 303(b) of
20 the Consumer Credit Protection Act.

21 “(2) NOTICE TO SECRETARY.—

22 “(A) IN GENERAL.—Every employer who
23 receives a withholding certificate shall, within
24 30 business days after such receipt, submit a
25 copy of such certificate to the Secretary.

1 “(B) EXCEPTION.—Subparagraph (A)
2 shall not apply to any withholding certificate
3 if—

4 “(i) a previous withholding certificate
5 is in effect with the employer, and

6 “(ii) the information shown on the
7 new certificate with respect to child sup-
8 port is the same as the information with
9 respect to child support shown on the cer-
10 tificate in effect.

11 “(3) WHEN WITHHOLDING OBLIGATION TAKES
12 EFFECT.—Any withholding obligation with respect
13 to a child support obligation of an employee shall
14 commence with the first payment of wages after the
15 certificate is furnished.

16 “(d) SECRETARY TO VERIFY AMOUNT OF CHILD
17 SUPPORT OBLIGATION.—

18 “(1) VERIFICATION OF INFORMATION SPECI-
19 FIED ON WITHHOLDING CERTIFICATES.—Within 20
20 business days after receiving a withholding certifi-
21 cate of any employee, or a notice from any person
22 claiming that an employee is delinquent in making
23 any payment pursuant to a child support obligation,
24 the Secretary shall determine whether the informa-
25 tion available to the Federal Case Registry of Child

1 Support Orders established under section 453(h) of
2 the Social Security Act indicates that such employee
3 has a child support obligation.

4 “(2) EMPLOYER NOTIFIED IF INCREASED
5 WITHHOLDING IS REQUIRED.—If the Secretary de-
6 termines that an employee’s child support obligation
7 is greater than the amount (if any) shown on the
8 withholding certificate in effect with respect to such
9 employee, the Secretary shall, within 20 business
10 days after such determination, notify the employer
11 to whom such certificate was furnished of the cor-
12 rect amount of such obligation, and such amount
13 shall apply in lieu of the amount (if any) specified
14 by the employee with respect to payments of wages
15 by the employer after the date the employer receives
16 such notice.

17 “(3) DETERMINATION OF CORRECT AMOUNT.—
18 In making the determination under paragraph (2),
19 the Secretary shall take into account whether the
20 employee is an employee of more than 1 employer
21 and shall appropriately adjust the amount of the re-
22 quired withholding from each such employer.

23 “(e) CHILD SUPPORT OBLIGATIONS REQUIRED TO
24 BE PAID WITH INCOME TAX RETURN.—

1 “(1) IN GENERAL.—The child support obliga-
 2 tion of any individual for months ending with or
 3 within any taxable year shall be paid—

4 “(A) not later than the last date (deter-
 5 mined without regard to extensions) prescribed
 6 for filing his return of tax imposed by chapter
 7 1 for such taxable year, and

8 “(B)(i) if such return is filed not later
 9 than such date, with such return, or

10 “(ii) in any case not described in clause (i),
 11 in such manner as the Secretary may by regula-
 12 tions prescribe.

13 “(2) CREDIT FOR AMOUNT PREVIOUSLY
 14 PAID.—The amount required to be paid by an indi-
 15 vidual under paragraph (1) shall be reduced by the
 16 sum of—

17 “(A) the amount collected under this sec-
 18 tion with respect to periods during the taxable
 19 year, plus

20 “(B) the amount (if any) paid by such in-
 21 dividual under section 6654 by reason of sub-
 22 section (f)(3) thereof for such taxable year.

23 “(f) FAILURE TO PAY AMOUNT OWING.—

24 “(1) COLLECTION AUTHORITY.—If an indi-
 25 vidual fails to pay the full amount required to be

1 paid under subsection (e) on or before the due date
 2 for such payment, the Secretary shall assess and col-
 3 lect the unpaid amount in the same manner, with
 4 the same powers, and subject to the same limitations
 5 applicable to a tax imposed by subtitle C the collec-
 6 tion of which would be jeopardized by delay.

7 “(2) SHORTFALL IN PAYMENTS.—For purposes
 8 of paragraph (1) and subsection (i), if the taxpayer
 9 would have a deficiency for the taxable year were the
 10 amount required to be paid under subsection (e)
 11 treated as tax imposed by chapter 1, such deficiency
 12 shall be treated as attributable to a failure to pay
 13 the full amount required to be paid under subsection
 14 (e) to the extent thereof.

15 “(g) CREDIT OR REFUND FOR WITHHELD CHILD
 16 SUPPORT IN EXCESS OF ACTUAL OBLIGATION.—There
 17 shall be allowed as a credit against the taxes imposed by
 18 subtitle A for the taxable year an amount equal to the
 19 excess (if any) of—

20 “(1) the aggregate of the amounts described in
 21 subparagraphs (A) and (B) of subsection (e)(2),
 22 over

23 “(2) the actual child support obligation of the
 24 taxpayer for such taxable year.

1 The credit allowed by this subsection shall be treated for
2 purposes of this title as allowed by subpart C of part IV
3 of subchapter A of chapter 1.

4 “(h) CHILD SUPPORT TREATED AS TAXES.—

5 “(1) IN GENERAL.—For purposes of penalties
6 and interest related to failure to deduct and with-
7 hold taxes, amounts required to be deducted and
8 withheld under this section shall be treated as taxes
9 imposed by chapter 24.

10 “(2) OTHER RULES.—Rules similar to the rules
11 of sections 3403, 3404, 3501, 3502, 3504, and 3505
12 shall apply with respect to child support obligations
13 required to be deducted and withheld.

14 “(3) SPECIAL RULE FOR COLLECTIONS.—For
15 purposes of collecting any unpaid amount which is
16 required to be paid under this section—

17 “(A) paragraphs (4), (6), and (8) of sec-
18 tion 6334(a) (relating to property exempt from
19 levy) shall not apply, and

20 “(B) there shall be exempt from levy so
21 much of the salary, wages, or other income of
22 an individual as is being withheld therefrom in
23 garnishment pursuant to a judgment entered by
24 a court of competent jurisdiction for the sup-
25 port of his minor children.

1 “(i) TREATMENT OF ARREARAGES UNDER CHILD
 2 SUPPORT OBLIGATIONS NOT SUBJECT TO SECTION FOR
 3 PRIOR PERIOD.—If—

4 “(1) this section did not apply to any child sup-
 5 port obligation by reason of subsection (b) for any
 6 prior period, and

7 “(2) there is a legally enforceable past-due
 8 amount under such obligation for such period,
 9 then such past-due amount (and any penalties and interest
 10 with respect to such amount as of the close of such period)
 11 shall be treated for purposes of this section as owed for
 12 the first month that this section applies to such obligation.

13 “(j) DEFINITIONS AND SPECIAL RULES.—

14 “(1) DEFINITIONS.—For purposes of this
 15 section—

16 “(A) WITHHOLDING CERTIFICATE.—The
 17 term ‘withholding certificate’ means the with-
 18 holding exemption certificate used for purposes
 19 of chapter 24.

20 “(B) BUSINESS DAY.—The term ‘business
 21 day’ means any day other than a Saturday,
 22 Sunday, or legal holiday (as defined in section
 23 7503).

24 “(2) TIMELY MAILING.—Any notice under sub-
 25 section (c)(2) or (d)(2) which is delivered by United

1 States mail shall be treated as given on the date of
 2 the United States postmark stamped on the cover in
 3 which such notice is mailed.

4 “(k) REGULATIONS.—The Secretary shall prescribe
 5 such regulations as may be necessary or appropriate to
 6 carry out the purposes of this section.”

7 **“SEC. 7528. DISBURSEMENT OF CHILD SUPPORT COLLEC-**
 8 **TIONS.**

9 “As soon as practicable after the Secretary receives
 10 an amount paid under section 7527 that is attributable
 11 to a child support obligation owed with respect to a family,
 12 the Secretary shall, using information in the Federal Case
 13 Registry of Child Support Orders established under sec-
 14 tion 453(h) of the Social Security Act, ascertain the iden-
 15 tity of the family and distribute the amount as follows:

16 “(1) FAMILIES RECEIVING ASSISTANCE.—In the
 17 case of a family receiving assistance from a State,
 18 the Secretary shall—

19 “(A) pay to the State the State share of
 20 the amount so collected; and

21 “(B) retain, or distribute to the family, the
 22 Federal share of the amount so collected.

23 In no event shall the total of the amounts paid to
 24 the State with respect to a family and the amounts
 25 retained by the Federal Government with respect to

1 the family, under this paragraph, exceed the total of
2 the amounts that have been paid to the family as as-
3 sistance by the State, except that the total amount
4 distributed to families under this paragraph during
5 a fiscal year shall not exceed the total of the
6 amounts paid under section 7527 during the fiscal
7 year minus any credits allowed under section
8 7527(g) during the fiscal year.

9 “(2) FAMILIES THAT FORMERLY RECEIVED AS-
10 SISTANCE.—In the case of a family that formerly re-
11 ceived assistance from a State:

12 “(A) CURRENT SUPPORT PAYMENTS.—To
13 the extent that the amount so collected does not
14 exceed the amount required to be paid to the
15 family for the month in which collected, the
16 Secretary shall distribute the amount so col-
17 lected to the family.

18 “(B) PAYMENTS OF ARREARAGES.—To the
19 extent that the amount so collected exceeds the
20 amount required to be paid to the family for
21 the month in which collected, the Secretary
22 shall distribute the amount so collected as fol-
23 lows:

1 “(i) DISTRIBUTION OF ARREARAGES
 2 THAT ACCRUED AFTER THE FAMILY
 3 CEASED TO RECEIVE ASSISTANCE.—

4 “(I) PRE-EFFECTIVE DATE.—EX-
 5 cept as provided in subclause (II), the
 6 provisions of this section (other than
 7 subsection (b)(1)) as in effect and ap-
 8 plied on the day before the date of the
 9 enactment of section 302 of the Per-
 10 sonal Responsibility and Work Oppor-
 11 tunity Act Reconciliation of 1996
 12 shall apply with respect to the dis-
 13 tribution of support arrearages that—

14 “(aa) accrued after the fam-
 15 ily ceased to receive assistance
 16 from the State, and

17 “(bb) are collected before
 18 the 1st day of the 1st fiscal year
 19 that begins after the effective
 20 date of this section.

21 “(II) POST-EFFECTIVE DATE.—
 22 With respect to the amount so col-
 23 lected on or after the 1st day of the
 24 1st fiscal year that begins after the
 25 effective date of this section:

1 “(aa) IN GENERAL.—The
2 Secretary shall first distribute
3 the amount so collected (other
4 than any amount described in
5 clause (iv)) to the family to the
6 extent necessary to satisfy any
7 support arrearages with respect
8 to the family that accrued after
9 the family ceased to receive as-
10 sistance from the State.

11 “(bb) REIMBURSEMENT OF
12 GOVERNMENTS FOR ASSISTANCE
13 PROVIDED TO THE FAMILY.—
14 After the application of division
15 (aa) and clause (ii)(II)(aa) with
16 respect to the amount so col-
17 lected, the Secretary shall retain
18 the Federal share of the amount
19 so collected, and pay to the State
20 the State share of the amount so
21 collected, but only to the extent
22 necessary to reimburse amounts
23 paid to the family as assistance
24 by the State.

1 “(cc) DISTRIBUTION OF THE
 2 REMAINDER TO THE FAMILY.—
 3 To the extent that neither divi-
 4 sion (aa) nor division (bb) applies
 5 to the amount so collected, the
 6 Secretary shall distribute the
 7 amount to the family.

8 “(ii) DISTRIBUTION OF ARREARAGES
 9 THAT ACCRUED BEFORE THE FAMILY RE-
 10 CEIVED ASSISTANCE.—

11 “(I) PRE-EFFECTIVE DATE.—Ex-
 12 cept as provided in subclause (II), the
 13 provisions of this section (other than
 14 subsection (b)(1)) as in effect and ap-
 15 plied on the day before the date of the
 16 enactment of section 302 of the Per-
 17 sonal Responsibility and Work Oppor-
 18 tunity Reconciliation Act of 1996
 19 shall apply with respect to the dis-
 20 tribution of support arrearages that—

21 “(aa) accrued before the
 22 family received assistance from
 23 the State; and

24 “(bb) are collected before
 25 the 1st day of the 1st fiscal year

1 that begins after the effective
2 date of this section.

3 “(II) POST-EFFECTIVE DATE.—

4 With respect to the amount so col-
5 lected on or after the 1st day of the
6 1st fiscal year that begins after the
7 effective date of this section:

8 “(aa) IN GENERAL.—The
9 Secretary shall first distribute
10 the amount so collected (other
11 than any amount described in
12 clause (iv)) to the family to the
13 extent necessary to satisfy any
14 support arrearages with respect
15 to the family that accrued before
16 the family received assistance
17 from the State.

18 “(bb) REIMBURSEMENT OF
19 GOVERNMENTS FOR ASSISTANCE
20 PROVIDED TO THE FAMILY.—
21 After the application of clause
22 (i)(II)(aa) and division (aa) of
23 this subclause with respect to the
24 amount so collected, the Sec-
25 retary shall retain the Federal

1 share of the amount so collected,
2 and pay to the State the State
3 share of the amount so collected,
4 but only to the extent necessary
5 to reimburse amounts paid to the
6 family as assistance by the State.

7 “(cc) DISTRIBUTION OF THE
8 REMAINDER TO THE FAMILY.—
9 To the extent that neither divi-
10 sion (aa) nor division (bb) applies
11 to the amount so collected, the
12 Secretary shall distribute the
13 amount to the family.

14 “(iii) DISTRIBUTION OF ARREARAGES
15 THAT ACCRUED WHILE THE FAMILY RE-
16 CEIVED ASSISTANCE.—In the case of a
17 family described in this subparagraph,
18 paragraph (1) shall apply with respect to
19 the distribution of support arrearages that
20 accrued while the family received assist-
21 ance from the State.

22 “(iv) ORDERING RULES FOR DIS-
23 TRIBUTIONS.—For purposes of this sub-
24 paragraph, unless an earlier effective date
25 is required by this section, effective Octo-

1 ber 1, 2000, the Secretary shall treat any
 2 support arrearages collected as accruing in
 3 the following order:

4 “(I) To the period after the fam-
 5 ily ceased to receive assistance from
 6 the State.

7 “(II) To the period before the
 8 family received assistance from the
 9 State.

10 “(III) To the period while the
 11 family was receiving assistance from
 12 the State.

13 “(3) FAMILIES THAT NEVER RECEIVED ASSIST-
 14 ANCE.—In the case of any other family, the Sec-
 15 retary shall distribute the amount so collected to the
 16 family.

17 “(b) DEFINITIONS.—As used in this section:

18 “(1) ASSISTANCE.—The term ‘assistance’
 19 means, with respect to a State—

20 “(A) assistance under a State program
 21 funded under part A of title IV of the Social
 22 Security Act; or

23 “(B) foster care maintenance payments
 24 under a State plan approved under part E of
 25 title IV of the Social Security Act.

1 “(2) FEDERAL SHARE.—The term ‘Federal
2 share’ means that portion of the amount collected
3 resulting from the application of the Federal medical
4 assistance percentage in effect for the fiscal year in
5 which the amount is collected.

6 “(3) FEDERAL MEDICAL ASSISTANCE PERCENT-
7 AGE.—The term ‘Federal medical assistance per-
8 centage’ means—

9 “(A) the Federal medical assistance per-
10 centage (as defined in section 1118 of the So-
11 cial Security Act), in the case of Puerto Rico,
12 the Virgin Islands, Guam, and American
13 Samoa; or

14 “(B) the Federal medical assistance per-
15 centage (as defined in section 1905(b) of such
16 Act, as in effect on September 30, 1996) in the
17 case of any other State.

18 “(4) STATE SHARE.—The term ‘State share’
19 means 100 percent minus the Federal share.”.

20 (b) WITHHELD CHILD SUPPORT TO BE SHOWN ON
21 W-2.—Subsection (a) of section 6051 of such Code is
22 amended by striking “and” at the end of paragraph (10),
23 by striking the period at the end of paragraph (11) and
24 inserting “, and”, and by inserting after paragraph (11)
25 the following new paragraph:

1 “(12) the total amount deducted and withheld
2 as a child support obligation under section 7527(c).”

3 (c) APPLICATION OF ESTIMATED TAX.—

4 (1) IN GENERAL.—Subsection (f) of section
5 6654 of such Code (relating to failure by individual
6 to pay estimated income tax) is amended by striking
7 “minus” at the end of paragraph (2) and inserting
8 “plus”, by redesignating paragraph (3) as paragraph
9 (4), and by inserting after paragraph (2) the fol-
10 lowing new paragraph:

11 “(3) the aggregate amount of the child support
12 obligations of the taxpayer for months ending with
13 or within the taxable year (other than such an obli-
14 gation for any month for which section 7527 does
15 not apply to such obligation), minus”.

16 (2) Paragraph (1) of section 6654(d) of such
17 Code is amended by adding at the end the following
18 new subparagraph:

19 “(D) DETERMINATION OF REQUIRED AN-
20 NUAL PAYMENT FOR TAXPAYERS REQUIRED TO
21 PAY CHILD SUPPORT.—In the case of a tax-
22 payer who is required under section 7527 to
23 pay a child support obligation (as defined in
24 section 7527) for any month ending with or

1 within the taxable year, the required annual
2 payment shall be the sum of—

3 “(i) the amount determined under
4 subparagraph (B) without regard to sub-
5 section (f)(3), plus

6 “(ii) the aggregate amount described
7 in subsection (f)(3).”

8 (3) CREDIT FOR WITHHELD AMOUNTS, ETC.—

9 Subsection (g) of section 6654 of such Code is
10 amended by adding at the end the following new
11 paragraph:

12 “(3) CHILD SUPPORT OBLIGATIONS.—For pur-
13 poses of applying this section, the amounts collected
14 under section 7527 shall be deemed to be a payment
15 of the amount described in subsection (f)(3) on the
16 date such amounts were actually withheld or paid, as
17 the case may be.”

18 (d) PENALTY FOR FALSE INFORMATION ON WITH-
19 HOLDING CERTIFICATE.—Section 7205 of such Code (re-
20 lating to fraudulent withholding exemption certificate or
21 failure to supply information) is amended by adding at
22 the end the following new subsection:

23 “(c) WITHHOLDING OF CHILD SUPPORT OBLIGA-
24 TIONS.—If any individual willfully makes a false state-
25 ment under section 7527(a), then such individual shall,

1 in addition to any other penalty provided by law, upon
 2 conviction thereof, be fined not more than \$1,000, or im-
 3 prisoned not more than 1 year, or both.”

4 (e) NEW WITHHOLDING CERTIFICATE REQUIRED.—
 5 Not later than 90 days after the effective date of this Act,
 6 each employee who has a child support obligation to which
 7 section 7527 of the Internal Revenue Code of 1986 (as
 8 added by this section) applies shall furnish a new with-
 9 holding certificate to each of such employee’s employers.
 10 A certificate required under the preceding sentence shall
 11 be treated as required under such section 7527.

12 (f) REPEAL OF OFFSET OF PAST-DUE SUPPORT
 13 AGAINST OVERPAYMENTS.—

14 (1) Section 6402 of such Code is amended by
 15 striking subsections (c) and (h) and by redesignating
 16 subsections (d), (e), (f), (g), and (i) as subsections
 17 (c), (d), (e), (f), and (g), respectively.

18 (2) Subsection (a) of section 6402 of such Code
 19 is amended by striking “subsections (c), (d), or (e)”
 20 and inserting “subsection (c) or (d)”.

21 (3) Subsection (c) of section 6402 of such Code
 22 (as redesignated by paragraph (1)) is amended—

23 (A) by striking “(other than past-due sup-
 24 port subject to the provisions of subsection
 25 (c))” in paragraph (1),

1 (B) by striking “after such overpayment is
 2 reduced pursuant to subsection (c) with respect
 3 to past-due support collected pursuant to an as-
 4 signment under section 402(a)(26) of the Social
 5 Security Act and” in paragraph (2).

6 (4) Subsection (d) of section 6402 of such Code
 7 is amended by striking “subsections (c) or (d)” and
 8 inserting “subsection (c)”.

9 (5) Subsection (e) of section 6402 of such Code
 10 (as redesignated by paragraph (1)) is amended by
 11 striking “or (d)”.

12 (g) REPEAL OF COLLECTION OF PAST-DUE SUP-
 13 PORT.—Section 6305 of such Code is hereby repealed.

14 (h) CLERICAL AMENDMENTS.—

15 (1) The table of sections for subchapter A of
 16 chapter 64 of such Code is amended by striking the
 17 item relating to section 6305.

18 (2) The table of sections for chapter 77 of such
 19 Code is amended by adding at the end thereof the
 20 following new item:

“Sec. 7527. Collection of child support.

“Sec. 7528. Disbursement of child support collections.”

21 (i) USE OF PARENT LOCATOR SERVICE.—Section
 22 453(a) of the Social Security Act (42 U.S.C. 653(a)) is
 23 amended by inserting “or the Internal Revenue Service”
 24 before “information as”.

1 **SEC. 5. ELIMINATION OF PROVISIONS OF LAW RELATING**
 2 **TO STATE ENFORCEMENT OF CHILD SUP-**
 3 **PORT OBLIGATIONS OTHER THAN MEDICAL**
 4 **SUPPORT OBLIGATIONS.**

5 (a) AMENDMENT OF THE SOCIAL SECURITY ACT.—
 6 Except as otherwise expressly provided, wherever in this
 7 section an amendment or repeal is expressed in terms of
 8 an amendment to, or repeal of, a section or other provi-
 9 sion, the reference shall be considered to be made to a
 10 section or other provision of the Social Security Act.

11 (b) AMENDMENTS TO SECTION 451.—Section 451
 12 (42 U.S.C. 651) is amended—

13 (1) by inserting “medical” before “support obli-
 14 gations”;

15 (2) by striking “obtaining child and spousal
 16 support” and inserting “establishing child and
 17 spousal support obligations”; and

18 (3) by striking “obtaining support” and insert-
 19 ing “establishing such obligations and obtaining
 20 medical support”.

21 (c) AMENDMENTS TO SECTION 452.—Section 452
 22 (42 U.S.C. 652) is amended—

23 (1) in subsection (a)—

24 (A) in paragraph (1), by striking “obtain-
 25 ing child support and support for the spouse (or
 26 former spouse) with whom the noncustodial

parent's child is living" and inserting "establishing child and spousal support obligations of noncustodial parents and obtaining medical support from noncustodial parents";

(B) in paragraph (4)—

(i) in subparagraph (A)—

(I) by striking "454(15)(B)" and inserting "454(11)(B)"; and

(II) by striking "and section 458";

(ii) in subparagraph (B), by striking "454(15)(A)" and inserting "454(11)(A)"; and

(iii) in subparagraph (C)—

(I) in clause (i), by striking "subsection (g) of this section and section 458" and inserting "subsection (e) of this section"; and

(II) in clause (ii), by striking "—" and all that follows and inserting "whether Federal and other funds made available to carry out the State program are being appropriately expended, and are properly and fully accounted for;"

1 (C) in paragraph (7), by striking “col-
2 lecting child and spousal support” and inserting
3 “establishing child and spousal support obliga-
4 tions and collecting child and spousal medical
5 support”;

6 (D) in paragraph (8)—

7 (i) by inserting “the medical support
8 requirements of” before “court” the 1st
9 place such term appears; and

10 (ii) by inserting “medical support re-
11 quirements of” before “court” the 2nd
12 place such term appears; and

13 (iii) by striking “such order” and in-
14 serting “such requirements”;

15 (E) in paragraph (10)—

16 (i) by striking “, but not be limited
17 to” and all that follows through the end of
18 subparagraph (A) and inserting “include—

19 “(A) total program costs set forth in suffi-
20 cient detail to show the cost to the States and
21 the Federal Government, and an identification
22 of the financial impact of this part;”;

23 (ii) in subparagraph (C)—

1 (I) in the matter preceding clause
2 (i), by striking “collect support” and
3 insert “receive support”;

4 (II) in clause (iii), by striking
5 “support was collected” and inserting
6 “medical support was provided”; and

7 (III) by striking clauses (iv)
8 through (vii) and inserting the fol-
9 lowing:

10 “(iv) the total amount of medical sup-
11 port provided as a result of State action;”;
12 and

13 “(v) the number of child support
14 cases filed in each State in the fiscal
15 year;” and

16 (iii) in subparagraph (G)—

17 (I) by striking “and on use of the
18 Internal Revenue Service for collec-
19 tions” and inserting “to obtain med-
20 ical support”; and

21 (II) by striking “on which collec-
22 tions were made” and inserting “with
23 respect to which medical support was
24 provided”; and

1 (F) by striking paragraph (6) and redesignating paragraphs (7) through (11) as paragraphs (6) through (10), respectively;

2 (2) in subsections (d) and (e), by striking
3 “454(16)” each place such term appears and inserting “454(12)”;

4 (3) in subsection (h)—

5 (A) by striking “and enforcing support orders” and inserting “support orders and enforcing the medical support requirements of such
6 orders”; and

7 (B) by striking “and collect child support awards” and inserting “child support orders and obtain medical support under such orders”;

8 (4) effective October 1, 1997, in subsection (k),
9 by striking “454(31)” and inserting “454(24)”;

10 (5) by striking subsections (b), (c), and (i) and redesignating subsections (d) through (h), (j), and
11 (effective October 1, 1997) (k) as subsections (b) through (h), respectively.

12 (d) AMENDMENT TO SECTION 453.—Section 453(b)
13 (42 U.S.C. 653(b)) is amended by striking “454(26)” and
14 inserting “454(18)”.

15 (e) AMENDMENTS TO SECTION 454.—Section 454
16 (42 U.S.C. 654) is amended—

1 (1) by striking paragraph (4) and inserting the
2 following:

3 “(4) provide that the State will provide services
4 relating to the establishment of paternity or the es-
5 tablishment or modification of child support obliga-
6 tions, or the enforcement of the medical support pro-
7 visions of such obligations, as appropriate, under the
8 State plan with respect to—

9 “(A) each child for whom (i) assistance is
10 provided under the State program funded under
11 part A of this title, (ii) benefits or services for
12 foster care maintenance are provided under the
13 State program funded under part E of this
14 title, (iii) medical assistance is provided under
15 the State plan approved under title XIX, or (iv)
16 cooperation is required pursuant to section 6(l)
17 of the Food Stamp Act of 1977 (7 U.S.C.
18 2015(l)), unless, in accordance with paragraph
19 (21), good cause or other exceptions exist; and

20 “(B) any other child, if an individual ap-
21 plies for such services with respect to the
22 child;”;

23 (2) in paragraph (6), by striking subparagraph
24 (C) and redesignating subparagraphs (D) and (E) as
25 subparagraphs (C) and (D), respectively;

1 (3) in paragraph (9)—

2 (A) in subparagraph (E), by striking
3 “452(a)(11) for income withholding, imposition
4 of liens, and” and inserting “452(a)(10) for”;
5 and

6 (B) by striking subparagraph (C) and re-
7 designating subparagraphs (D) and (E) as sub-
8 paragraphs (C) and (D), respectively;

9 (4) in paragraph (13), by striking “collecting
10 support payments” and inserting “obtaining medical
11 support pursuant to such orders”;

12 (5) in paragraph (15)(B)—

13 (A) by striking “(16)” and inserting
14 “(12)”; and

15 (B) by striking “sections 452(g) and 458”
16 and inserting “section 452(e)”;

17 (6) in paragraph (16)—

18 (A) by striking “452(d)” and inserting
19 “452(b)”; and

20 (B) by inserting “medical” before “support
21 enforcement”;

22 (7) in paragraph (19), by inserting “medical”
23 before “support” each place such term appears;

24 (8) in paragraph (21)(A), by striking “466(e)”
25 and inserting “466(c)”;

1 (9) in paragraph (23), by striking “enforce-
2 ment”;

3 (10) in paragraph (25), by striking “(6)(B)”
4 and inserting “(5)(B)”;

5 (11) in paragraph (29), by striking “, modi-
6 fying, or enforcing” and inserting “or modifying”;

7 (12) in paragraph (31)—

8 (A) by striking “452(k)” and inserting
9 “452(h)”;

10 (B) by adding “and” at the end;

11 (13) by striking “and” at the end of paragraph
12 (32) and inserting a period; and

13 (14) by striking paragraphs (5), (10), (11),
14 (18), (21), (22), (27), and (33), and the last sen-
15 tence, and redesignating paragraphs (6), (7), (8),
16 (9), (13), (14), (15), (16), (17), (19), (20), (23),
17 (24), (25), (26), (27), (28), (29), (30), (31), and
18 (32) as paragraphs (5) through (25), respectively.

19 (f) AMENDMENTS TO SECTION 454A.—Section 454A
20 (42 U.S.C. 654a) is amended—

21 (1) in subsection (c)—

22 (A) in the matter preceding paragraph (1),
23 by striking “incentive payments and penalty ad-
24 justments under sections 452(g) and 458” and

1 inserting “penalty adjustments under section
2 452(e)”; and

3 (B) in paragraph (1)(A), by striking “and
4 child support enforcement”;

5 (2) by striking subsections (e) and (g);

6 (3) in subsection (f), by striking paragraph (1)
7 and redesignating paragraphs (2), (3), and (4) as
8 paragraphs (1), (2), and (3), respectively;

9 (4) in subsection (h), by striking “466(c)” and
10 inserting “466(b)”; and

11 (5) by redesignating subsections (f) and (h) as
12 subsections (e) and (f), respectively.

13 (g) REPEAL OF SECTION 454B.—Section 454B (42
14 U.S.C. 654b) is repealed.

15 (h) AMENDMENTS TO SECTION 455.—Section 455
16 (42 U.S.C. 655) is amended—

17 (1) in subsection (a)(3), by striking “454(16)”
18 each place such term appears and inserting
19 “454(12)”;

20 (2) in subsection (d), by striking “the amount
21 of child support collected and disbursed and”; and

22 (3) by striking subsection (e) and (b) (as added
23 by section 375(b) of the Personal Responsibility and
24 Work Opportunity Reconciliation Act of 1996).

1 (i) AMENDMENTS TO SECTION 456.—Section 456(a)
 2 (42 U.S.C. 656(a)) is amended—

3 (1) in paragraph (1), by striking the 2nd sen-
 4 tence;

5 (2) in paragraph (2), by striking “, and” at the
 6 end and inserting a period; and

7 (3) in paragraph (3), by striking “amounts”
 8 and inserting “medical support”.

9 (j) REPEAL OF SECTIONS 457 and 458.—Sections
 10 457 and 458 (42 U.S.C. 657 and 658) are repealed.

11 (k) REPEAL OF SECTION PROVIDING NEW INCEN-
 12 TIVE PAYMENTS TO STATES.—

13 (1) If this section becomes law before October
 14 1, 1999, then section 201 of the Child Support Per-
 15 formance and Incentive Act of 1998 is repealed.

16 (2) If this section becomes law on or after Octo-
 17 ber 1, 1999, then section 458A of the Social Secu-
 18 rity Act is repealed.

19 (l) AMENDMENTS TO NEW SECTION 459.—Section
 20 459 (42 U.S.C. 659) is amended—

21 (1) in subsection (a), by striking “enacted pur-
 22 suant to subsections (a)(1) and (b) of section 466
 23 and regulations of the Secretary under such sub-
 24 sections,”;

1 (2) in subsection (b), by striking “subsections
2 (a)(1) and (b) of section 466” and inserting “State
3 law”;

4 (3) in subsection (c)(2)—

5 (A) in the matter preceding subparagraph
6 (A), by striking “subsections (a)(1) and (b) of
7 section 466” and inserting “State law”; and

8 (B) in subparagraph (B), by striking “sec-
9 tion 466” and inserting “State law”; and

10 (4) in subsection (d), by striking “—” and all
11 that follows through “and (2)” and inserting “, such
12 moneys”.

13 (m) AMENDMENT TO SECTION 460.—Section 460
14 (42 U.S.C. 660) is amended by striking “452(a)(8)” and
15 inserting “452(a)(7)”.

16 (n) REPEAL OF SECTION 464.—Section 464 (42
17 U.S.C. 664) is repealed.

18 (o) AMENDMENTS TO SECTION 466.—Section 466
19 (42 U.S.C. 666) is amended—

20 (1) in subsection (a)—

21 (A) in the matter preceding paragraph (1),
22 by striking “454(20)(A)” and inserting
23 “454(15)(A)”;

24 (B) in paragraph (2)—

25 (i) in the 1st sentence—

1 (I) by striking “(c)” and insert-
 2 ing “(b)”; and

3 (II) by striking “establishing,
 4 modifying, and enforcing” and insert-
 5 ing “establishing and modifying sup-
 6 port obligations and enforcing med-
 7 ical”; and

8 (ii) in the 2nd sentence—

9 (I) by inserting “of medical sup-
 10 port obligations” after “enforcement”;
 11 and

12 (II) by striking “(d)” and insert-
 13 ing “(c)”;

14 (C) in paragraph (5)—

15 (i) in subparagraph (B)(i), by striking
 16 “454(29)” and inserting “454(22)”; and

17 (ii) in subparagraph (C)(iv), by strik-
 18 ing “452(a)(7)” and inserting
 19 “452(a)(6)”;

20 (D) in paragraph (9), by striking “(2)”
 21 and inserting “(1)”;

22 (E) in paragraph (19), by striking “en-
 23 forced” and inserting “with respect to which
 24 services are requested”;

1 (F) in the matter following paragraph
2 (19)—

3 (i) by striking “454(20)(B)” and in-
4 serting “454(15)(B)”;

5 (ii) by striking “paragraphs (3), (4),
6 (6), (7), and (15)” and inserting “para-
7 graph (15)”;

8 (G) by striking paragraphs (1), (3), (4),
9 (6), (7), (8), (14), and (17) and redesignating
10 paragraphs (2), (5), (9), (10), (11), (12), (13),
11 (15) through (19), (20) (as added by section
12 3(a) of this Act), and (21) (as added by section
13 3(b)(1) of this Act) as paragraphs (1) through
14 (14), respectively;

15 (2) in subsection (c)—

16 (A) in paragraph (1)—

17 (i) in the matter preceding subpara-
18 graph (A), by striking “establishment,
19 modification, or enforcement” and insert-
20 ing “establishment or modification of sup-
21 port orders, or enforcement of the medical
22 support provisions of such orders”;

23 (ii) in subparagraph (A), by striking
24 “466(a)(5)” and inserting “466(a)(2)”;

1 (iii) in subparagraph (D)(ii), by strik-
 2 ing “—” and all that follows through
 3 “(II)”; and

4 (iv) by striking subparagraphs (B),
 5 (E), (F), and (G) and redesignating sub-
 6 paragraphs (C), (D), and (H) as subpara-
 7 graphs (B), (C), and (D), respectively; and
 8 (B) in paragraph (2)—

9 (i) by striking “(a)(2)” and inserting
 10 “(a)(1)”; and

11 (ii) by striking “establish, modify, or
 12 enforce support orders” and inserting “es-
 13 tablish or modify support orders or enforce
 14 the medical support provisions of such or-
 15 ders”;

16 (3) in subsection (d)—

17 (A) by inserting “medical” before “sup-
 18 port”; and

19 (B) by striking “enforcement”;

20 (4) in subsection (e), by inserting “medical”
 21 after “to include”;

22 (5) in subsection (f), by inserting “but shall not
 23 have in effect any provision of Article 5 or 6 of such
 24 Act, including any such amendments” before the pe-
 25 riod;

1 (6) in subsection (g), by striking “454(20)(A)”
 2 and inserting “454(15)(A)”; and

3 (7) by striking subsection (b) and redesignating
 4 subsections (c) through (g) as subsections (b)
 5 through (f), respectively.

6 (p) AMENDMENT TO SECTION 468.—Section 468 (42
 7 U.S.C. 668) is amended by striking “enforcement”.

8 (q) AMENDMENTS TO SECTION 469.—Section 469
 9 (42 U.S.C. 669) is amended—

10 (1) in the section heading, by striking “EN-
 11 FORCEMENT”;

12 (2) in subsection (a)(1), by striking “enforce-
 13 ment”; and

14 (3) in subsection (b)(4), by inserting “the med-
 15 ical support provisions of” before “an established”.

16 (r) AMENDMENTS TO SECTION 469A.—Section 469A
 17 (42 U.S.C. 669a) is amended—

18 (1) in subsection (a), by striking “enforce-
 19 ment”; and

20 (2) in subsection (b)—

21 (A) in the heading, by striking “ENFORCE-
 22 MENT”; and

23 (B) by striking “establishing, modifying, or
 24 enforcing a child support obligation” and in-
 25 serting “establishing or modifying a child sup-

1 port obligation or enforcing the medical support
 2 provisions of such an obligation”.

3 (s) AMENDMENTS TO THE BALANCED BUDGET AND
 4 EMERGENCY DEFICIT CONTROL ACT OF 1985.—Section
 5 256(f) of the Balanced Budget and Emergency Deficit
 6 Control Act of 1985 (2 U.S.C. 906(f)) is amended—

7 (1) in the heading, by striking “ENFORCE-
 8 MENT”; and

9 (2) by striking “sections 455 and 458” and in-
 10 serting “section 455”.

11 (t) AMENDMENT TO TITLE 5, UNITED STATES
 12 CODE.—Section 552a(a)(8)(B)(iv)(III) of title 5, United
 13 States Code, as amended by section 110(w) of the Per-
 14 sonal Responsibility and Work Opportunity Reconciliation
 15 Act of 1996, is amended by striking “, 464,”.

16 (u) AMENDMENT TO TITLE 10, UNITED STATES
 17 CODE.—Section 1408(d)(1) of title 10, United States
 18 Code, is amended in the 1st sentence by striking “State
 19 disbursement unit established pursuant to section 454B
 20 of the Social Security Act or other”.

21 **SEC. 6. CRIMINAL PENALTIES FOR WILLFUL FAILURE TO**
 22 **PAY CHILD SUPPORT REQUIRED TO BE PAID**
 23 **TO THE INTERNAL REVENUE SERVICE.**

24 Section 228 of title 18, United States Code, is
 25 amended—

1 (1) by striking subsection (a) and inserting the
2 following:

3 “(a) OFFENSE.—Any person who willfully fails to pay
4 Federal income tax owed by reason of section 7527 of the
5 Internal Revenue Code of 1986, if the underlying support
6 obligation has remained unpaid for a period longer than
7 2 years, or is greater than \$10,000, shall be punished as
8 provided in subsection (c).”; and

9 (2) in subsection (c)—

10 (A) in paragraph (1), by striking “(a)(1)”
11 and inserting “(a)”; and

12 (B) by striking paragraph (2) and insert-
13 ing the following:

14 “(2) in the case of a second or subsequent of-
15 fense under subsection (a), a fine under this title,
16 imprisonment for not more than 2 years, or both.”.

17 **SEC. 7. IMPLEMENTATION PLAN.**

18 Not later than 6 months after the date of the enact-
19 ment of this Act, the Secretary of the Treasury shall sub-
20 mit to the Congress a plan for implementing the amend-
21 ments made by this Act.

22 **SEC. 8. PROSECUTION AND JUDICIAL IMPACT STUDY.**

23 Not later than 1 year after the date of the enactment
24 of this Act, the Attorney General shall submit to the Com-
25 mittee on the Judiciary of the House of Representatives

1 and the Committee on the Judiciary of the Senate a study
2 which details the impact the amendments made by this
3 Act have had on the Department of Justice and the Fed-
4 eral courts, including on workload, personnel staffing, and
5 budget resources.

6 **SEC. 9. EFFECTIVE DATE.**

7 The amendments and repeals made by this Act shall
8 take effect on the 1st day of the 1st calendar month that
9 begins after the 2-year period that begins with the date
10 of the enactment of this Act.

○